



## Amherst Summary Inventory of Valuation

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

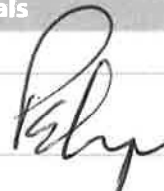
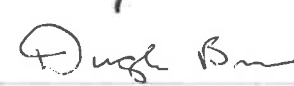



**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

Assessor		
RICHARD DORSETT JR. (KRT APPRAISAL INC)		

Municipal Officials		
Name	Position	Signature
PETER LYON	CHAIRMAN-BOARD OF SELECTMEN	 8-26-19
DWIGHT BREW	CO-CHAIRMAN BOARD OF SELECTMEN	 8/26/19
REED PANASITI	CLERK-BOARD OF SELECTMEN	 8/26/19
THOMAS P GRELLA	SELECTMAN	 8/26/19
JOHN D'ANGELO	SELECTMAN	 8/26/19

Preparer		
Name	Phone	Email
MICHELE BOUDREAU	673-6041	MBOUDREAU@AMHERSTNH.GOV

Preparer's Signature



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-1**

<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>
1A	Current Use RSA 79-A	6,117.26	\$743,900
1B	Conservation Restriction Assessment RSA 79-B	137.40	\$15,800
1C	Discretionary Easements RSA 79-C		
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F		
1F	Residential Land	8,302.94	\$475,965,850
1G	Commercial/Industrial Land	765.34	\$67,800,050
<b>1H</b>	<b>Total of Taxable Land</b>	<b>15,322.94</b>	<b>\$544,525,600</b>
1I	Tax Exempt and Non-Taxable Land	4,610.24	\$28,002,500

<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>
2A	Residential		\$1,000,559,870
2B	Manufactured Housing RSA 674:31		\$2,784,300
2C	Commercial/Industrial		\$151,612,550
2D	Discretionary Preservation Easements RSA 79-D		
2E	Taxation of Farm Structures RSA 79-F		
<b>2F</b>	<b>Total of Taxable Buildings</b>		<b>\$1,154,956,720</b>
2G	Tax Exempt and Non-Taxable Buildings		\$62,624,800

<b>Utilities &amp; Timber</b>		<b>Valuation</b>
3A	Utilities	\$49,201,700
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	
<b>5</b>	<b>Valuation before Exemption</b>	<b>\$1,748,684,020</b>

<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>
6	Certain Disabled Veterans RSA 72:36-a	4	\$1,091,600
7	Improvements to Assist the Deaf RSA 72:38-b V		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a		
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$1,747,592,420</b>

<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total Grant</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$37,000	5	\$185,000
13	Elderly Exemption RSA 72:39-a,b		73	\$8,963,300
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$65,000	10	\$573,200
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		6	\$34,900
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			

<b>20</b>	<b>Total Dollar Amount of Exemptions</b>		<b>\$9,756,400</b>
<b>21A</b>	<b>Net Valuation</b>		<b>\$1,737,836,020</b>
<b>21B</b>	<b>Less TIF Retained Value</b>		<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>		<b>\$1,737,836,020</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>		
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem</b>		
<b>22</b>	<b>Less Utilities</b>		<b>\$49,201,700</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>		<b>\$1,688,634,320</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>		<b>\$1,688,634,320</b>



**Utility Value Appraiser**

Richard Dorsett Jr., KRT Appraisal

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

<b>Electric Company Name</b>	<b>Valuation</b>
PSNH DBA EVERSOURCE ENERGY	\$36,860,900
	<b>\$36,860,900</b>
 <b>Gas Company Name</b>	 <b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,250,700
	<b>\$4,250,700</b>
 <b>Water Company Name</b>	 <b>Valuation</b>
PENNICHUCK WATER WORKS INC	\$8,090,100
	<b>\$8,090,100</b>



<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	496	\$248,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,400	22	\$52,800
All Veterans Tax Credit RSA 72:28-b	\$500	42	\$21,000
Combat Service Tax Credit RSA 72:28-c			
		<b>560</b>	<b>\$321,800</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Deaf Asset Limits</b>	
<b>Single</b>	
<b>Married</b>	

<b>Disabled Income Limits</b>	
<b>Single</b>	\$41,760
<b>Married</b>	\$57,000

<b>Disabled Asset Limits</b>	
<b>Single</b>	\$150,000
<b>Married</b>	\$150,000

**Elderly Exemption Report**

First-time Filers Granted Elderly Exemption for the Current Tax Year

<b>Age</b>	<b>Number</b>
<b>65-74</b>	2
<b>75-79</b>	
<b>80+</b>	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
<b>65-74</b>	18	\$76,000	\$1,368,000	\$1,330,000
<b>75-79</b>	18	\$114,000	\$2,052,000	\$2,048,400
<b>80+</b>	37	\$151,000	\$5,587,000	\$5,584,900
	<b>73</b>		<b>\$9,007,000</b>	<b>\$8,963,300</b>

<b>Income Limits</b>	
<b>Single</b>	\$41,760
<b>Married</b>	\$57,000

<b>Asset Limits</b>	
<b>Single</b>	\$150,000
<b>Married</b>	\$150,000

**Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)**

**Adopted?** No

**Structures:**

**Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)**

**Adopted?** No

**Properties:**

**Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)**

**Adopted?** No

**Properties:**

**Has the municipality adopted the low-income housing tax credit tax program? (RSA 75:1-a)**

**Adopted?** Yes

**Properties:** 1

**Assessed value prior to effective date of RSA 75:1-a:** 923,000

**Current Assessed Value:** \$1,900,920

**Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)**

**Adopted?** No

**Properties:**

**Percent of assessed value attributable to new construction to be exempted:**

**Total Exemption Granted:**



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,136.44	\$417,100
Forest Land	2,749.12	\$301,400
Forest Land with Documented Stewardship	98.66	\$5,700
Unproductive Land	19.23	\$300
Wet Land	1,113.81	\$19,400
	<b>6,117.26</b>	<b>\$743,900</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	22.57
Total Number of Owners in Current Use	<b>Owners:</b>	206
Total Number of Parcels in Current Use	<b>Parcels:</b>	214

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$89,250
Conservation Allocation	<b>Percentage:</b> 100.00%	<b>Dollar Amount:</b>
Monies to Conservation Fund		\$89,250
Monies to General Fund		

**Conservation Restriction Assessment Report RSA 79-B**

	Acres	Valuation
Farm Land	18.17	\$3,600
Forest Land	45.16	\$7,000
Forest Land with Documented Stewardship	68.72	\$5,200
Unproductive Land		
Wet Land	5.35	\$0
	<b>137.40</b>	<b>\$15,800</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	3
Parcels in Conservation Restriction	<b>Parcels:</b>	7



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F
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Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D
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Owners	Structures	Acres	Land Valuation	Structure Valuation
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Map	Lot	Block	%	Description
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*This municipality has no Discretionary Preservation Easements.*

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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*This municipality has no TIF districts.*

Revenues Received from Payments in Lieu of Tax
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Revenue	Acres
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State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357

\$13.00

18.00

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)
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Amount
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*This municipality has not adopted RSA 72:74 or has no applicable PILT sources.*

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)
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Amount
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FRIENDS OF YOUNG JUDAEA

\$5,000

\$5,000

Notes